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DEC 4 - 2007

Appln. No.: 10/595,081

MAT-8798US

Response to Restriction Requirement Dated December 4, 2007

Reply to Office Action of November 20, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appln. No: 10/595,081
 Applicant: Tomohisa Tenra
 Filed: February 1, 2006
 Title: VACUUM HEAT INSULATOR, MANUFACTURING METHOD OF THE SAME, HOT-INSULATION COLD-INSULATION APPARATUS HAVING THE SAME AND HEAT INSULATION BOARD
 TC/A.U.: 1794
 Examiner: Alexander S. Thomas
 Confirmation No.: 2252
 Docket No.: MAT-8798US

RESPONSE TO RESTRICTION REQUIREMENT

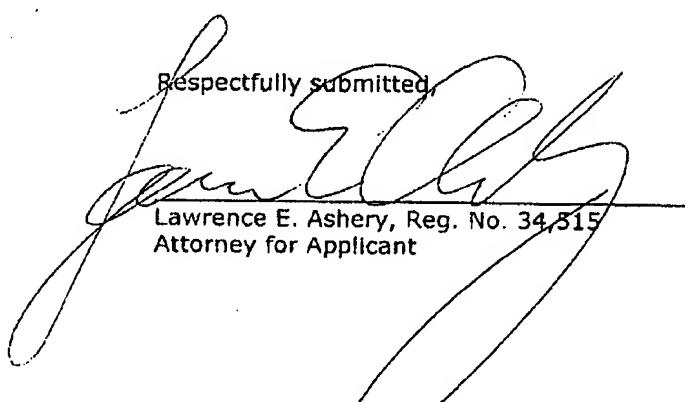
Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

SIR:

This is in response to the Restriction Requirement stated in the Office Action dated November 20, 2007.

The Examiner requires that claims of either 1-10 or 11 and 12, be elected for prosecution. Applicant elects to prosecute claims 1-10. This election is made without traverse.

Respectfully submitted,



Lawrence E. Ashery, Reg. No. 34,515
 Attorney for Applicant

LEA/nm

Dated: December 4, 2007

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NM224229

I certify that this response
 is being facsimile transmitted to
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 The USPTO on December 4, 2007
 571-273-8300 